

Exhibit C



Capital One Leverage Finance Corp.
404 Fifth Avenue
New York, NY 10018

February 5, 2009

Mr. Michael A. Lubin
Chairman of the Board
Mr. Warren Delano
President
Lexington Precision Corporation
800 Third Avenue
New York, NY 10022

Dear Messrs Lubin and Delano:


As you are aware, while Capital One Leverage Finance Corp. ("COLF") performed extensive due diligence pertaining to the operations and the collateral of Lexington Precision Corporation ("Lexington") in connection with its proposed reorganization plan, no proposal by COLF to provide exit financing to Lexington presently exists and no commitment to fund, whether oral or written, was ever issued by COLF. Also, as we have discussed in the past, COLF has no interest in financing Lexington's real estate assets.

We understand that Lexington is presently in discussions with specific machinery, equipment and real estate lenders to provide financing secured by such assets. We also understand that Lexington was unable to sell its connector seal business and will attempt to restructure and consolidate certain of Lexington's operations. Since it remains unclear the extent to which current economic conditions may adversely effect Lexington's operations and viability, resolution of these issues is necessary before COLF will again consider providing any financing as it will not do so without a clear capital structure that provides sufficient liquidity at closing and in the future. Finally, given the time and effort already expended, COLF will not entertain further discussions regarding a potential financing arrangement after March 15, 2009.

It should be emphasized that this letter is not intended, nor should it be construed, as a commitment of any kind on the part of COLF.

Very truly yours,

CAPITAL ONE LEVERAGE FINANCE CORP.


Stephen Altmeu
Senior Vice President